PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Suzanne & Stephen Sharer

DOCKET NO.: 04-23282.001-R-1 PARCEL NO.: 03-30-114-037-0000

The parties of record before the Property Tax Appeal Board are Suzanne & Stephen Sharer, the appellants, by attorney Rusty A. Payton of the Law Offices of Rusty A. Payton, P.C., Chicago, Illinois; and the Cook County Board of Review.

The subject property is a 55-year old, one and one-half story frame and masonry dwelling containing 1,680 square feet of living area with a full, unfinished basement, central air conditioning, and a two-car detached garage. According to the appellants, the dwelling contains 980 feet of living area.

The appellants submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellants submitted a grid analysis detailing four suggested comparable properties. On the appellant's map, one comparable is located one block from the subject, and three are located approximately one mile from the subject. The comparables are one-story frame and masonry dwellings that are 46 to 57 years One of the comparables has an unfinished basement, and three do not have basements. Two comparables have central air conditioning, and two have fireplaces. The dwellings have living areas that contain 896 or 976 square feet, and their improvement assessments range from \$13.77 to \$17.04 per square foot. According to the appellants, the subject property has improvement assessment of \$19.16 per square foot based on 980 square feet of living area; however, no evidence in the record supports that square footage. Based on this evidence, appellant requested a reduction in the subject's improvement assessment.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds <u>no change</u> in the assessment of the property as established by the <u>Cook</u> County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 7,069 IMPR.: \$ 18,775 TOTAL: \$ 25,844

Subject only to the State multiplier as applicable.

PTAB/BRW

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment was disclosed. support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing four suggested comparable properties. Three comparables are located in the same tax block as the subject, and one is in close proximity of the subject. The comparables are one-story or one and one-half story frame, masonry, or frame and masonry dwellings that are 50 to 58 years old. One dwelling has a full, finished basement, and three do not have basements. One comparable has air conditioning, and two have fireplaces. comparable has a two-car garage; two have one and one-half car garages, and one has a one-car garage. The dwellings have living areas that contain 1,299 to 1,725 square feet, and improvement assessments that range from \$12.10 to \$15.04 per square foot. According to the board of review, the subject property has an improvement assessment of \$11.18 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellants' argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment After an analysis of the assessment data, the jurisdiction. Board finds the appellants have not overcome this burden.

Both parties presented assessment data on a total of eight equity comparables. According to the property characteristic sheet for the subject property, the subject property is a one and one-story dwelling with 1,680 square feet. According to the appellants, the dwelling contains 980 square feet. The best evidence available to resolve this is the property characteristic sheet for the subject property provided by the board of review and a photograph of the subject property provided by the appellant. Both seem to indicate that the subject property is a one and onehalf story dwelling with 1,680 square feet of living area. Based on this determination, the appellants' comparables differed significantly from the subject in size and design. In addition, the appellants' comparables two, three, and four differed substantially in location. The board of review's comparables two and three differed substantially in size; comparables one, two, and four differed in foundation; comparables one and three

differed in design; and comparables two and four differed in exterior construction. As a result, none of the comparables was truly similar to the subject property in physical characteristics to provide clear and convincing evidence that the property was inequitably assessed. However, the Board notes that all comparables had improvement assessments ranging from \$12.10 to \$17.04 per square foot. The subject's \$11.18 per square foot improvement assessment is below that range and appears to be supported after considering differences in physical and location attributes.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence, and a reduction is not warranted.

DISSENTING:

This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Chairman

Chairman

Member

Member

Member

Member

Member

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A $\underline{\text{PETITION}}$ AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.